

## LEGAL NOTICE

In compliance with Act 434 of 1967, the Arkansas Administrative Procedure Act, as amended, notice is hereby given that the Commissioner of Revenue for the State of Arkansas intends to adopt Rule 2003-4, titled "Treatment of Employee Contributions to Employment-related Retirement Plans." The purpose of the rule is allow Arkansas Taxpayers, who are the recipients of benefits from a public or private employment-related retirement system, plan, or program, to deduct or recover their cost of contribution in the plan when computing income for state income tax purposes.

The public hearing will be held Tuesday, October 7, 2003 at 1 P.M. in Room 2330 of the Ledbetter Building, 1800 W 7<sup>th</sup> Street, Little Rock, Arkansas. All interested parties may attend and present their views on the subjects and issues involved. Written comments may be mailed to David Foster, Administrator of Income Tax, DFA Revenue Division, P. O. Box 8110, Little Rock, Arkansas 72203-8110; or by fax to (501) 682-1691.

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